

Article - Real Property

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§3–401.

(a) Notices of liens on real property for obligations payable to the United States, and certificates and notices affecting the liens shall be filed in the office of the clerk of the circuit court of the county in which the real property subject to the liens is situated.

(b) Notices of liens on tangible or intangible personal property for obligations payable to the United States and certificates and notices affecting the liens shall be filed as follows:

(1) If the person against whose interest the lien applies is a corporation or a partnership whose principal executive office is in the State, as these entities are defined in the Internal Revenue Code, in the office of the clerk of the circuit court for the county where the principal executive office is located;

(2) In all other cases in the office of the clerk of the circuit court of the county where the person resides at the time of filing of the notice of lien.

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